East Surrey Council Tax Reduction Worked Examples

Illustrative calculations | October 2026

Worked household examples

Each calculation follows the same order: establish the eligible Council Tax, apply the scheme's maximum support, compare assessed income with the applicable amount, apply the taper and any non-dependant deduction, and calculate the bill left to pay.

If you come across any unfamiliar terms in the examples, there is a glossary at the end of this document that explains each term.

Example 1: Single adult on Universal Credit and unemployed

How to read this example. Assessed income is the weekly household income the council counts when working out Council Tax Reduction. This shows support under the proposed scheme only; it does not show whether the household would be better or worse off than under its current legacy council scheme.

This person lives alone, has no children, is not working, and receives Universal Credit. The £40 weekly Council Tax charge falls to £30 after the single-person discount. In this example, we have assumed a rounded applicable amount of £100 a week and assessed income of £100. In plain English, none of the income counted in the calculation is above the needs figure, so no taper applies.

Result. The proposed East Surrey scheme would award £30.00 a week, leaving £0.00 a week to pay.

Table 1: Example 1 calculation

Calculation stage	What this means	East Surrey
Eligible weekly Council Tax	£40 charge less 25% single-person discount	£30.00
Property band and cap	Examples 1 to 12 use Band D or below	No band cap
Savings and other capital	Checked against the proposed capital limit before the means test	£0.00; within £16,000.00 limit
Maximum award before means test	The scheme's highest starting award which is 100% of eligible Council Tax	£30.00
Applicable amount	The weekly amount the scheme says a household needs to live on, based on its circumstances. It is not a payment. It is the figure used to compare against assessed income when calculating Council Tax Reduction.	£100.00
Assessed income	The weekly household income the council counts when working out Council Tax Reduction.	£100.00
Income above the needs figure	Assessed income less the applicable amount, never below zero	£0.00
20% taper	20p less CTR for each £1 above the needs figure	£0.00
Non-dependant deduction	0 non-exempt non-dependants	£0.00
Final weekly CTR award	Maximum award less taper and non-dependant deduction	£30.00
Council Tax to pay	Weekly amount and simplified annual amount[1]	£0.00 weekly; £0.00 annual

[1] Annual figures are simplified estimates, calculated by multiplying the weekly amount by 52. Actual annual Council Tax is calculated using a daily rate (weekly amount ÷ 7 × 365).

Example 2: Single adult in work with income above the applicable amount

How to read this example. Assessed income is the weekly household income the council counts when working out Council Tax Reduction. This shows support under the proposed scheme only; it does not show whether the household would be better or worse off than under its current legacy council scheme.

This person lives alone, has no children, and is working. The single-person discount reduces the £40 weekly charge to £30. In this example, we have assumed a rounded applicable amount of £100 a week and assessed income of £150. In plain English, £50 of the income counted in the calculation is above the needs figure, so the 20% taper reduces CTR by £10 a week.

Result. The proposed East Surrey scheme would award £20.00 a week, leaving £10.00 a week to pay.

Table 2: Example 2 calculation

Calculation stage	What this means	East Surrey
Eligible weekly Council Tax	£40 charge less 25% single-person discount	£30.00
Property band and cap	Examples 1 to 12 use Band D or below	No band cap
Savings and other capital	Checked against the proposed capital limit before the means test	£0.00; within £16,000.00 limit
Maximum award before means test	The scheme's highest starting award which is 100% of eligible Council Tax	£30.00
Applicable amount	The weekly amount the scheme says a household needs to live on, based on its circumstances. It is not a payment. It is the figure used to compare against assessed income when calculating Council Tax Reduction.	£100.00
Assessed income	The weekly household income the council counts when working out Council Tax Reduction.	£150.00
Income above the needs figure	Assessed income less the applicable amount, never below zero	£50.00
20% taper	20p less CTR for each £1 above the needs figure	−£10.00
Non-dependant deduction	0 non-exempt non-dependants	£0.00
Final weekly CTR award	Maximum award less taper and non-dependant deduction	£20.00
Council Tax to pay	Weekly amount and simplified annual amount[1]	£10.00 weekly; £520.00 annual

[1] Annual figures are simplified estimates, calculated by multiplying the weekly amount by 52. Actual annual Council Tax is calculated using a daily rate (weekly amount ÷ 7 × 365).

Example 3: Lone parent with two children at maximum entitlement

How to read this example. Assessed income is the weekly household income the council counts when working out Council Tax Reduction. This shows support under the proposed scheme only; it does not show whether the household would be better or worse off than under its current legacy council scheme.

This lone parent has two dependent children and no other adults living with them. The single-person discount reduces the £40 weekly charge to £30. In this example, we have assumed a rounded applicable amount of £300 a week and assessed income of £300. In plain English, the income counted in the calculation does not go above the household's needs figure, so no taper applies.

Result. The proposed East Surrey scheme would award £30.00 a week, leaving £0.00 a week to pay.

Table 3: Example 3 calculation

Calculation stage	What this means	East Surrey
Eligible weekly Council Tax	£40 charge less 25% single-person discount	£30.00
Property band and cap	Examples 1 to 12 use Band D or below	No band cap
Savings and other capital	Checked against the proposed capital limit before the means test	£0.00; within £16,000.00 limit
Maximum award before means test	The scheme's highest starting award which is 100% of eligible Council Tax	£30.00
Applicable amount	The weekly amount the scheme says a household needs to live on, based on its circumstances. It is not a payment. It is the figure used to compare against assessed income when calculating Council Tax Reduction.	£300.00
Assessed income	The weekly household income the council counts when working out Council Tax Reduction.	£300.00
Income above the needs figure	Assessed income less the applicable amount, never below zero	£0.00
20% taper	20p less CTR for each £1 above the needs figure	£0.00
Non-dependant deduction	0 non-exempt non-dependants	£0.00
Final weekly CTR award	Maximum award less taper and non-dependant deduction	£30.00
Council Tax to pay	Weekly amount and simplified annual amount[1]	£0.00 weekly; £0.00 annual

[1] Annual figures are simplified estimates, calculated by multiplying the weekly amount by 52. Actual annual Council Tax is calculated using a daily rate (weekly amount ÷ 7 × 365).

Example 4: Lone parent with three children and illustrative working income

How to read this example. Assessed income is the weekly household income the council counts when working out Council Tax Reduction. This shows support under the proposed scheme only; it does not show whether the household would be better or worse off than under its current legacy council scheme.

This lone parent has three dependent children and no other adults living with them. The single-person discount reduces the £40 weekly charge to £30. In this example, we have assumed a rounded applicable amount of £400 a week and assessed income of £450. In plain English, £50 of the income counted in the calculation is above the needs figure, so the 20% taper reduces CTR by £10 a week.

Result. The proposed East Surrey scheme would award £20.00 a week, leaving £10.00 a week to pay.

Table 4: Example 4 calculation

Calculation stage	What this means	East Surrey
Eligible weekly Council Tax	£40 charge less 25% single-person discount	£30.00
Property band and cap	Examples 1 to 12 use Band D or below	No band cap
Savings and other capital	Checked against the proposed capital limit before the means test	£0.00; within £16,000.00 limit
Maximum award before means test	The scheme's highest starting award which is 100% of eligible Council Tax	£30.00
Applicable amount	The weekly amount the scheme says a household needs to live on, based on its circumstances. It is not a payment. It is the figure used to compare against assessed income when calculating Council Tax Reduction.	£400.00
Assessed income	The weekly household income the council counts when working out Council Tax Reduction.	£450.00
Income above the needs figure	Assessed income less the applicable amount, never below zero	£50.00
20% taper	20p less CTR for each £1 above the needs figure	−£10.00
Non-dependant deduction	0 non-exempt non-dependants	£0.00
Final weekly CTR award	Maximum award less taper and non-dependant deduction	£20.00
Council Tax to pay	Weekly amount and simplified annual amount[1]	£10.00 weekly; £520.00 annual

[1] Annual figures are simplified estimates, calculated by multiplying the weekly amount by 52. Actual annual Council Tax is calculated using a daily rate (weekly amount ÷ 7 × 365).

Example 5: Couple with no children at maximum entitlement

How to read this example. Assessed income is the weekly household income the council counts when working out Council Tax Reduction. This shows support under the proposed scheme only; it does not show whether the household would be better or worse off than under its current legacy council scheme.

This couple has no children and no other adults living with them. There is no single-person discount, so the eligible Council Tax charge is £40 a week. In this example, we have assumed a rounded applicable amount of £150 a week and assessed income of £150. In plain English, none of the income counted in the calculation is above the needs figure, so no taper applies.

Result. The proposed East Surrey scheme would award £40.00 a week, leaving £0.00 a week to pay.

Table 5: Example 5 calculation

Calculation stage	What this means	East Surrey
Eligible weekly Council Tax	£40 charge; no single-person discount	£40.00
Property band and cap	Examples 1 to 12 use Band D or below	No band cap
Savings and other capital	Checked against the proposed capital limit before the means test	£0.00; within £16,000.00 limit
Maximum award before means test	The scheme's highest starting award which is 100% of eligible Council Tax	£40.00
Applicable amount	The weekly amount the scheme says a household needs to live on, based on its circumstances. It is not a payment. It is the figure used to compare against assessed income when calculating Council Tax Reduction.	£150.00
Assessed income	The weekly household income the council counts when working out Council Tax Reduction.	£150.00
Income above the needs figure	Assessed income less the applicable amount, never below zero	£0.00
20% taper	20p less CTR for each £1 above the needs figure	£0.00
Non-dependant deduction	0 non-exempt non-dependants	£0.00
Final weekly CTR award	Maximum award less taper and non-dependant deduction	£40.00
Council Tax to pay	Weekly amount and simplified annual amount[1]	£0.00 weekly; £0.00 annual

[1] Annual figures are simplified estimates, calculated by multiplying the weekly amount by 52. Actual annual Council Tax is calculated using a daily rate (weekly amount ÷ 7 × 365).

Example 6: Couple with no children and an income taper

How to read this example. Assessed income is the weekly household income the council counts when working out Council Tax Reduction. This shows support under the proposed scheme only; it does not show whether the household would be better or worse off than under its current legacy council scheme.

This couple has no children and no other adults living with them. The eligible Council Tax charge is £40 a week. In this example, we have assumed a rounded applicable amount of £150 a week and assessed income of £200. In plain English, £50 of the income counted in the calculation is above the needs figure, so the 20% taper reduces CTR by £10 a week.

Result. The proposed East Surrey scheme would award £30.00 a week, leaving £10.00 a week to pay.

Table 6: Example 6 calculation

Calculation stage	What this means	East Surrey
Eligible weekly Council Tax	£40 charge; no single-person discount	£40.00
Property band and cap	Examples 1 to 12 use Band D or below	No band cap
Savings and other capital	Checked against the proposed capital limit before the means test	£0.00; within £16,000.00 limit
Maximum award before means test	The scheme's highest starting award which is 100% of eligible Council Tax	£40.00
Applicable amount	The weekly amount the scheme says a household needs to live on, based on its circumstances. It is not a payment. It is the figure used to compare against assessed income when calculating Council Tax Reduction.	£150.00
Assessed income	The weekly household income the council counts when working out Council Tax Reduction.	£200.00
Income above the needs figure	Assessed income less the applicable amount, never below zero	£50.00
20% taper	20p less CTR for each £1 above the needs figure	−£10.00
Non-dependant deduction	0 non-exempt non-dependants	£0.00
Final weekly CTR award	Maximum award less taper and non-dependant deduction	£30.00
Council Tax to pay	Weekly amount and simplified annual amount[1]	£10.00 weekly; £520.00 annual

[1] Annual figures are simplified estimates, calculated by multiplying the weekly amount by 52. Actual annual Council Tax is calculated using a daily rate (weekly amount ÷ 7 × 365).

Example 7: Couple with no children and one non-dependant

How to read this example. Assessed income is the weekly household income the council counts when working out Council Tax Reduction. This shows support under the proposed scheme only; it does not show whether the household would be better or worse off than under its current legacy council scheme.

This couple has no dependent children and one non-exempt adult living with them. That adult is called a non-dependant because they are not the claimant's partner or dependent child. In this example, we have assumed a rounded applicable amount and assessed income of £150 a week. There is no income taper, but a separate £10 weekly non-dependant deduction applies.

Result. The proposed East Surrey scheme would award £30.00 a week, leaving £10.00 a week to pay.

Table 7: Example 7 calculation

Calculation stage	What this means	East Surrey
Eligible weekly Council Tax	£40 charge; no single-person discount	£40.00
Property band and cap	Examples 1 to 12 use Band D or below	No band cap
Savings and other capital	Checked against the proposed capital limit before the means test	£0.00; within £16,000.00 limit
Maximum award before means test	The scheme's highest starting award which is 100% of eligible Council Tax	£40.00
Applicable amount	The weekly amount the scheme says a household needs to live on, based on its circumstances. It is not a payment. It is the figure used to compare against assessed income when calculating Council Tax Reduction.	£150.00
Assessed income	The weekly household income the council counts when working out Council Tax Reduction.	£150.00
Income above the needs figure	Assessed income less the applicable amount, never below zero	£0.00
20% taper	20p less CTR for each £1 above the needs figure	£0.00
Non-dependant deduction	1 non-exempt non-dependant	−£10.00
Final weekly CTR award	Maximum award less taper and non-dependant deduction	£30.00
Council Tax to pay	Weekly amount and simplified annual amount[1]	£10.00 weekly; £520.00 annual

[1] Annual figures are simplified estimates, calculated by multiplying the weekly amount by 52. Actual annual Council Tax is calculated using a daily rate (weekly amount ÷ 7 × 365).

Example 8: Couple with two children and no non-dependants at maximum entitlement

How to read this example. Assessed income is the weekly household income the council counts when working out Council Tax Reduction. This shows support under the proposed scheme only; it does not show whether the household would be better or worse off than under its current legacy council scheme.

This couple has two dependent children and no other adults living with them. The eligible Council Tax charge is £40 a week. In this example, we have assumed a rounded applicable amount of £350 a week and assessed income of £350. In plain English, none of the income counted in the calculation is above the needs figure, so no taper applies.

Result. The proposed East Surrey scheme would award £40.00 a week, leaving £0.00 a week to pay.

Table 8: Example 8 calculation

Calculation stage	What this means	East Surrey
Eligible weekly Council Tax	£40 charge; no single-person discount	£40.00
Property band and cap	Examples 1 to 12 use Band D or below	No band cap
Savings and other capital	Checked against the proposed capital limit before the means test	£0.00; within £16,000.00 limit
Maximum award before means test	The scheme's highest starting award which is 100% of eligible Council Tax	£40.00
Applicable amount	The weekly amount the scheme says a household needs to live on, based on its circumstances. It is not a payment. It is the figure used to compare against assessed income when calculating Council Tax Reduction.	£350.00
Assessed income	The weekly household income the council counts when working out Council Tax Reduction.	£350.00
Income above the needs figure	Assessed income less the applicable amount, never below zero	£0.00
20% taper	20p less CTR for each £1 above the needs figure	£0.00
Non-dependant deduction	0 non-exempt non-dependants	£0.00
Final weekly CTR award	Maximum award less taper and non-dependant deduction	£40.00
Council Tax to pay	Weekly amount and simplified annual amount[1]	£0.00 weekly; £0.00 annual

[1] Annual figures are simplified estimates, calculated by multiplying the weekly amount by 52. Actual annual Council Tax is calculated using a daily rate (weekly amount ÷ 7 × 365).

Example 9: Couple with three children and illustrative working income

How to read this example. Assessed income is the weekly household income the council counts when working out Council Tax Reduction. This shows support under the proposed scheme only; it does not show whether the household would be better or worse off than under its current legacy council scheme.

This couple has three dependent children and no other adults living with them. The eligible Council Tax charge is £40 a week. In this example, we have assumed a rounded applicable amount of £450 a week and assessed income of £525. In plain English, £75 of the income counted in the calculation is above the needs figure, so the 20% taper reduces CTR by £15 a week.

Result. The proposed East Surrey scheme would award £25.00 a week, leaving £15.00 a week to pay.

Table 9: Example 9 calculation

Calculation stage	What this means	East Surrey
Eligible weekly Council Tax	£40 charge; no single-person discount	£40.00
Property band and cap	Examples 1 to 12 use Band D or below	No band cap
Savings and other capital	Checked against the proposed capital limit before the means test	£0.00; within £16,000.00 limit
Maximum award before means test	The scheme's highest starting award which is 100% of eligible Council Tax	£40.00
Applicable amount	The weekly amount the scheme says a household needs to live on, based on its circumstances. It is not a payment. It is the figure used to compare against assessed income when calculating Council Tax Reduction.	£450.00
Assessed income	The weekly household income the council counts when working out Council Tax Reduction.	£525.00
Income above the needs figure	Assessed income less the applicable amount, never below zero	£75.00
20% taper	20p less CTR for each £1 above the needs figure	−£15.00
Non-dependant deduction	0 non-exempt non-dependants	£0.00
Final weekly CTR award	Maximum award less taper and non-dependant deduction	£25.00
Council Tax to pay	Weekly amount and simplified annual amount[1]	£15.00 weekly; £780.00 annual

[1] Annual figures are simplified estimates, calculated by multiplying the weekly amount by 52. Actual annual Council Tax is calculated using a daily rate (weekly amount ÷ 7 × 365).

Example 10: Couple with £8,000 in savings

How to read this example. Assessed income is the weekly household income the council counts when working out Council Tax Reduction. This shows support under the proposed scheme only; it does not show whether the household would be better or worse off than under its current legacy council scheme.

This couple has no children or non-dependants and has £8,000 in savings and other capital counted by the scheme. In this example, we have assumed a rounded applicable amount and assessed income of £150 a week. Their income would otherwise allow the maximum award. East's proposed £16,000 capital limit is not exceeded, and no tariff income is added for capital at or below that limit.

Result. The proposed East Surrey scheme would award £40.00 a week, leaving £0.00 a week to pay.

Table 10: Example 10 calculation

Calculation stage	What this means	East Surrey
Eligible weekly Council Tax	£40 charge; no single-person discount	£40.00
Property band and cap	Examples 1 to 12 use Band D or below	No band cap
Savings and other capital	Checked against the proposed capital limit before the means test	£8,000.00; within £16,000.00 limit
Maximum award before means test	The scheme's highest starting award which is 100% of eligible Council Tax	£40.00
Applicable amount	The weekly amount the scheme says a household needs to live on, based on its circumstances. It is not a payment. It is the figure used to compare against assessed income when calculating Council Tax Reduction.	£150.00
Assessed income	The weekly household income the council counts when working out Council Tax Reduction.	£150.00
Income above the needs figure	Assessed income less the applicable amount, never below zero	£0.00
20% taper	20p less CTR for each £1 above the needs figure	£0.00
Non-dependant deduction	0 non-exempt non-dependants	£0.00
Final weekly CTR award	Maximum award less taper and non-dependant deduction	£40.00
Council Tax to pay	Weekly amount and simplified annual amount[1]	£0.00 weekly; £0.00 annual

[1] Annual figures are simplified estimates, calculated by multiplying the weekly amount by 52. Actual annual Council Tax is calculated using a daily rate (weekly amount ÷ 7 × 365).

Example 11: Couple where one person is disabled and the other provides care

How to read this example. Assessed income is the weekly household income the council counts when working out Council Tax Reduction. This shows support under the proposed scheme only; it does not show whether the household would be better or worse off than under its current legacy council scheme.

This couple has no children or non-dependants. One person is disabled and the other provides care. In this example, we have assumed a rounded applicable amount of £190 a week, including illustrative disability and carer additions, and assessed income of £200. In plain English, £10 of the income counted in the calculation is above the needs figure, so the 20% taper reduces CTR by £2 a week. The actual applicable amount would depend on the household's benefits and detailed circumstances.

Result. The proposed East Surrey scheme would award £38.00 a week, leaving £2.00 a week to pay.

Table 11: Example 11 calculation

Calculation stage	What this means	East Surrey
Eligible weekly Council Tax	£40 charge; no single-person discount	£40.00
Property band and cap	Examples 1 to 12 use Band D or below	No band cap
Savings and other capital	Checked against the proposed capital limit before the means test	£0.00; within £16,000.00 limit
Maximum award before means test	The scheme's highest starting award which is 100% of eligible Council Tax	£40.00
Applicable amount	The weekly amount the scheme says a household needs to live on, based on its circumstances. It is not a payment. It is the figure used to compare against assessed income when calculating Council Tax Reduction.	£190.00
Assessed income	The weekly household income the council counts when working out Council Tax Reduction.	£200.00
Income above the needs figure	Assessed income less the applicable amount, never below zero	£10.00
20% taper	20p less CTR for each £1 above the needs figure	−£2.00
Non-dependant deduction	0 non-exempt non-dependants	£0.00
Final weekly CTR award	Maximum award less taper and non-dependant deduction	£38.00
Council Tax to pay	Weekly amount and simplified annual amount[1]	£2.00 weekly; £104.00 annual

[1] Annual figures are simplified estimates, calculated by multiplying the weekly amount by 52. Actual annual Council Tax is calculated using a daily rate (weekly amount ÷ 7 × 365).

Example 12: Near the end of entitlement

How to read this example. Assessed income is the weekly household income the council counts when working out Council Tax Reduction. This shows support under the proposed scheme only; it does not show whether the household would be better or worse off than under its current legacy council scheme.

In this example, we have assumed the same single-adult Council Tax charge as before, a rounded applicable amount of £100 a week, and assessed income of £226 a week. In plain English, £126 of the income counted in the calculation is above the needs figure, so the 20% taper reduces CTR by £25.20 a week.

Table 12: Effect of the minimum-award rule close to nil entitlement

Calculation stage	What this means	East Surrey
Maximum award	Starting award before the taper	£30.00
20% taper	20% of £126	−£25.20
Calculated award	Amount left after the taper	£4.80
Minimum-award rule	The award is below £5, so it becomes nil	£0.00
Weekly Council Tax to pay	Eligible charge less final CTR	£30.00

What the examples show

- East Surrey can cover the full eligible Council Tax charge where income does not exceed the applicable amount and no other deduction applies.
- East Surrey's £5 minimum award removes a calculated weekly award below £5 at the edge of entitlement.
- A 20% taper reduces CTR by £2 for every £10 of assessed income above the applicable amount.
- A £10 non-dependant deduction increases the weekly bill by £10 where no exemption applies.
- A household with £8,000 in counted capital would be within East's proposed £16,000 limit and would not have tariff income added for that capital.
- Relevant disability and carer additions can increase the applicable amount. The exact amount depends on the household's benefits, circumstances, and the final detailed schedules.
- A larger family has a higher illustrative needs figure, so the taper starts at a higher assessed income. The final legal schedules will set the actual 2027/28 amounts.
- The examples do not compare proposed awards with current legacy-scheme awards. That separate comparison is needed to show whether a household would be better or worse off.

Glossary

The terms below explain the scheme language used in the calculations.

Table 13: Plain-English glossary

Term	Meaning
Applicable amount	The weekly needs figure used by the scheme for a household. It is part of the calculation, not an extra payment.
Assessed income	The weekly income counted after the CTR rules have been applied, including any permitted disregards or adjustments. It can be different from gross pay, take-home pay, or the Universal Credit payment.
Band D cap	A limit on the Council Tax amount that can receive CTR. Under the West proposal, a Band E to H household would receive no CTR for the part of its charge above the equivalent Band D amount. The East proposes no band cap.
Capital or savings limit	The highest amount of savings and other capital a working-age household can hold and still qualify under the proposed scheme. The detailed rules determine what is counted or ignored.
Council Tax Reduction or CTR	A reduction in the Council Tax bill for an eligible household on a low income. It is administered by the council.
Disability or carer addition	An amount that can be included in the applicable amount where the detailed qualifying rules are met. It raises the needs figure used in the means test; it is not a separate CTR payment.
Eligible Council Tax	The part of the Council Tax bill the scheme is allowed to use after statutory discounts and reductions and, in West Surrey, any Band D cap.
Gross income or gross earnings	Income before tax, National Insurance, and other deductions. Gross earnings alone do not determine CTR and are not automatically the same as assessed income.
Legacy scheme	The current CTR scheme in one of the predecessor council areas. A comparison with the legacy scheme is needed to say whether a household would be better or worse off.
Maximum CTR	The highest award available before any income taper or non-dependant deduction. The proposals use 100% in East and 85% in West.
Minimum award	The lowest weekly CTR amount the scheme will pay. East proposes £5, so a calculated award below £5 becomes nil. West proposes no minimum award.
Non-dependant	An adult who lives in the claimant's home but is not their partner or dependent child, for example an adult son or daughter.
Non-dependant deduction	An amount taken from CTR because a non-dependant adult is expected to contribute towards the Council Tax. These examples use £10 a week where no exemption applies.
Single-person discount	A statutory 25% Council Tax discount where only one liable adult lives in the property.
Taper	The rate at which CTR reduces when assessed income is above the applicable amount. A 20% taper means each extra £10 of assessed income reduces weekly CTR by £2.
Universal Credit	A means-tested benefit for people on a low income or out of work. The final CTR calculation uses the information and treatment set out in the legal scheme.

Source basis

The calculations use the East Surrey Draft Council Tax Reduction Scheme V1 and the East Surrey Draft Council Tax Reduction Consultation Questionnaire Executive Appendix.

The proposals and illustrations are provisional. Scheme rates, Council Tax charges, detailed schedules, and any transitional arrangements will need to be confirmed for the final 2027/28 legal scheme.